IAC Ch 16, p.1

**701—16.43(422,423) Magazine subscriptions by independent dealers.** The gross receipts from the sale of subscription magazines or periodicals derived by independent distributors or dealers in the state of Iowa who secure such subscriptions as independent dealers or distributors shall be subject to tax. This rule is intended to implement Iowa Code sections 422.42, 422.43, 423.1, and 423.2.